



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1707

PAG LIN

1 1 Amend the amendment, H=1680, to Senate File 519,
1 2 as amended, passed, and reprinted by the Senate, as
1 3 follows:
1 4 #1. Page 1, by striking lines 11 and 12 and
1 5 inserting <boards and the urban education network. The
1 6 school board may pay>
1 7 #2. Page 1, after line 29 by inserting:
1 8 <____. Page 6, after line 2 by inserting:
1 9 <Sec. _____. APPLICATION OF PUBLIC MEETINGS AND
1 10 OPEN RECORDS LAWS TO PRIVATE SECTOR, FOR=PROFIT
1 11 ORGANIZATIONS == INTERIM STUDY COMMITTEE REQUESTED.
1 12 1. The legislative council is requested to
1 13 establish an interim study committee to consider the
1 14 application of chapters 21 and 22, regarding open
1 15 meetings and open records, and specific public audit
1 16 procedures to private taxpaying entities.
1 17 2. The interim study committee shall include
1 18 members representing both political parties and both
1 19 houses of the general assembly, individuals with
1 20 general knowledge concerning Iowa's open meetings and
1 21 open records laws, and individuals with legal expertise
1 22 regarding Iowa's open meetings and open records laws
1 23 including but not limited to representatives of the
1 24 attorney general's office and the secretary of state's
1 25 office, private sector attorneys, and others with legal
1 26 expertise regarding open meetings and open records
1 27 laws.
1 28 3. The interim study committee shall review the
1 29 implications to both public and private entities
1 30 impacted by widening the scope of the open meetings
1 31 and open records laws to include private for=profit
1 32 entities and shall determine if such a change would
1 33 increase costs or reduce competition.
1 34 4. The interim study committee shall submit a final
1 35 report to the governor and the general assembly by
1 36 December 31, 2011. >>
1 37 #3. By renumbering as necessary.

KOESTER of Polk
H1680.3058 (3) 84
kh/rj



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708

PAG LIN

1 1 Amend House File 692 as follows:
1 2 #1. By striking everything after the enacting clause
1 3 and inserting:
1 4
1 5 <DIVISION I
1 6 RETAIL DEALERS ==== MOTOR FUEL STANDARDS
1 7 Section 1. Section 214A.2, subsection 4, paragraph
1 8 b, Code 2011, is amended by adding the following new
1 9 subparagraph:
1 10 NEW SUBPARAGRAPH. (4) Biodiesel blended fuel
1 11 classified as B=6 or higher but not higher than B=20
1 12 must conform to A.S.T.M. international specification
1 13 D7467 or a successor A.S.T.M. international
1 14 specification as established by rules adopted by the
1 15 department.
1 16
1 17 DIVISION II
1 18 RETAIL DEALERS ==== LIABILITY
1 19 Sec. 2. NEW SECTION. 214A.20 Retail dealers ==== limitation on liability.
1 20 1. A retail dealer is not liable for damages caused
1 21 by the use of incompatible motor fuel dispensed at the
1 22 retail dealer's retail motor fuel site, if all of the
1 23 following applies:
1 24 a. The incompatible motor fuel complies with the
1 25 specifications for a type of motor fuel as provided in
1 26 section 214A.2.
1 27 b. The incompatible motor fuel is selected by a
1 28 person other than the retail dealer, including an
1 29 employee or agent of the retail dealer.
1 30 c. The incompatible motor fuel is dispensed from a
1 31 motor fuel pump that correctly labels the type of fuel
1 32 dispensed.
1 33 2. For purposes of this section, a motor fuel is
1 34 incompatible with a motor according to the manufacturer
1 35 of the motor.
1 36
1 37 DIVISION III
1 38 RETAIL DEALERS ==== ETHANOL PROMOTION TAX CREDIT
1 39 Sec. 3. Section 422.11N, subsection 1, paragraph a,
1 40 Code 2011, is amended to read as follows:
1 41 a. "E=85 gasoline", "ethanol", "ethanol blended
1 42 gasoline", "gasoline", and "retail dealer", and "retail
1 43 motor fuel site" mean the same as defined in section
1 44 214A.1.
1 45 Sec. 4. Section 422.11N, subsection 3, paragraph a,
1 46 Code 2011, is amended to read as follows:
1 47 a. The taxpayer is a retail dealer who sells and
1 48 dispenses ethanol blended gasoline through a motor fuel
1 49 pump in located at the retail dealer's retail motor
1 50 fuel site during the ~~tax year in~~ determination period
1 51 or parts of the determination periods for which the tax
1 52 credit is claimed as provided in this section.



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

2 1 Sec. 5. Section 422.11N, Code 2011, is amended by
2 2 adding the following new subsection:

2 3 NEW SUBSECTION. 3A. a. When first claiming the
2 4 tax credit, the retail dealer shall elect to compute
2 5 and claim the tax credit on a company=wide basis or
2 6 site=by=site basis in the same manner as provided in
2 7 section 452A.33.

2 8 (1) In making a company=wide election, the retail
2 9 dealer must compute and claim the tax credit based
2 10 on calculations as provided in this section for all
2 11 retail motor fuel sites where the retail dealer sells
2 12 and dispenses motor fuel on a retail basis. The
2 13 retail dealer shall not claim the tax credit based on
2 14 a calculation which does not include all such retail
2 15 motor fuel sites. A retail dealer shall use the
2 16 company=wide election in order to calculate the retail
2 17 dealer's biofuel threshold percentage as provided in
2 18 subsection 4, paragraph "b".

2 19 (2) In making a site=by=site election, the retail
2 20 dealer must compute and claim the tax credit based
2 21 on calculations as provided in this section for each
2 22 retail motor fuel site where the retail dealer sells
2 23 and dispenses motor fuel on a retail basis. The
2 24 retail dealer shall not claim the tax credit based on
2 25 a calculation which includes two or more retail motor
2 26 fuel sites. Nothing in this subparagraph requires
2 27 the retail dealer to compute or claim a tax credit
2 28 for a particular retail motor fuel site. The retail
2 29 dealer shall not use the site=by=site election in order
2 30 to calculate the retail dealer's biofuel threshold
2 31 percentage as provided in subsection 4, paragraph "b".

2 32 b. Once the retail dealer makes an election as
2 33 provided in paragraph "a", the retail dealer shall not
2 34 change the election without the written consent of the
2 35 department.

2 36 Sec. 6. Section 422.11N, subsection 4, paragraph d,
2 37 Code 2011, is amended by striking the paragraph.

2 38 Sec. 7. Section 422.11N, subsection 5, paragraph
2 39 a, subparagraph (1), Code 2011, is amended to read as
2 40 follows:

2 41 (1) For any tax year in which the retail dealer
2 42 has attained a biofuel threshold percentage for the
2 43 determination period, the tax credit rate is ~~six and~~
2 44 ~~one-half eight~~ cents.

2 45 Sec. 8. Section 422.11N, subsection 5, paragraph a,
2 46 subparagraph (2), subparagraph divisions (a) and (b),
2 47 Code 2011, are amended to read as follows:

2 48 (a) If the retail dealer's biofuel threshold
2 49 percentage disparity equals two percent or less, the
2 50 tax credit rate is ~~four and one-half six~~ cents.



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

3 1 (b) If the retail dealer's biofuel threshold
3 2 percentage disparity equals more than two percent but
3 3 not more than four percent, the tax credit rate is as
3 4 follows:

3 5 (i) For calendar year 2011, two and one-half cents.

3 6 (ii) For calendar year 2012 and for each subsequent
3 7 calendar year, four cents.

3 8 Sec. 9. Section 422.11N, subsection 6, Code 2011,
3 9 is amended to read as follows:

3 10 6. a. A retail dealer is eligible to claim an
3 11 ethanol promotion tax credit as provided in this
3 12 section even though the retail dealer claims ~~an~~ one or
3 13 all of the following related tax credits:

3 14 (1) The E=85 gasoline promotion tax credit pursuant
3 15 to section 422.11O.

3 16 (2) The E=15 plus gasoline promotion tax credit
3 17 pursuant to section 422.11Y.

3 18 b. The retail dealer may claim the ethanol
3 19 promotion tax credit and one or more of the related tax
3 20 credits as provided in paragraph "a" for the same tax
3 21 year and for the same ethanol gallonage.

3 22 Sec. 10. Section 452A.33, subsection 1, paragraph
3 23 b, Code 2011, is amended by striking the paragraph and
3 24 inserting in lieu thereof the following:

3 25 b. The report shall include information required in
3 26 paragraph "a" on a company=wide and site=by=site basis,
3 27 as required by the department.

3 28 (1) The information submitted on a company=wide
3 29 basis shall include the total motor fuel
3 30 gallonage, including for each classification and
3 31 subclassification, sold and dispensed by the retail
3 32 dealer as provided in paragraph "a" for all retail
3 33 motor fuel sites from which the retail dealer sells and
3 34 dispenses motor fuel.

3 35 (2) The information submitted on a site=by=site
3 36 basis shall include the total motor fuel
3 37 gallonage, including for each classification and
3 38 subclassification, sold and dispensed by the retail
3 39 dealer as provided in paragraph "a" separately for each
3 40 retail motor fuel site from which the retail dealer
3 41 sells and dispenses motor fuel.

3 42 Sec. 11. 2006 Iowa Acts, chapter 1142, section 49,
3 43 subsection 2, as amended by 2006 Iowa Acts, chapter
3 44 1175, section 17, is amended to read as follows:

3 45 2. For a retail dealer who may claim an ethanol
3 46 promotion tax credit under section 422.11N or 422.33,
3 47 subsection 11A, as enacted in this Act and amended
3 48 in subsequent Acts, in calendar year 2020 and whose
3 49 tax year ends prior to December 31, 2020, the retail
3 50 dealer may continue to claim the tax credit in the



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

4 1 retail dealer's following tax year. In that case, the
4 2 tax credit shall be calculated in the same manner as
4 3 provided in section 422.11N or 422.33, subsection 11A,
4 4 as enacted in this Act and amended in subsequent Acts,
4 5 for the remaining period beginning on the first day of
4 6 the retail dealer's new tax year until December 31,
4 7 2020. For that remaining period, the tax credit shall
4 8 be calculated in the same manner as a retail dealer
4 9 whose tax year began on the previous January 1 and who
4 10 is calculating the tax credit on December 31, 2020.

4 11 Sec. 12. ADMINISTRATIVE RULES. The department
4 12 of revenue may adopt emergency rules under section
4 13 17A.4, subsection 3, and section 17A.5, subsection
4 14 2, paragraph "b", to implement the provisions of
4 15 this division of this Act, and the rules shall be
4 16 effective immediately upon filing unless a later date
4 17 is specified in the rules. Any rules adopted in
4 18 accordance with this section shall also be published
4 19 as a notice of intended action as provided in section
4 20 17A.4.

4 21 Sec. 13. EFFECTIVE DATE. This division of this
4 22 Act, and the application of section 422.33, subsection
4 23 11A, due to this division of this Act, take effect upon
4 24 enactment.

4 25 Sec. 14. RETROACTIVE APPLICABILITY. This division
4 26 of this Act applies retroactively to January 1, 2011,
4 27 including section 422.11N, as amended in this division
4 28 of this Act, and the application of section 422.33,
4 29 subsection 11A, due to this division of this Act, to
4 30 tax years beginning on and after January 1, 2011.

4 31 DIVISION IV

4 32 E=85 GASOLINE PROMOTION TAX CREDIT

4 33 Sec. 15. Section 422.110, subsection 2, Code 2011,
4 34 is amended to read as follows:

4 35 2. The taxes imposed under this division, less the
4 36 credits allowed under section 422.12, shall be reduced
4 37 by an E=85 gasoline promotion tax credit for each tax
4 38 year that the taxpayer is eligible to claim the tax
4 39 credit under this subsection.

4 40 a. In order to be eligible, all of the following
4 41 must apply:

4 42 ~~a.~~ (1) The taxpayer is a retail dealer who sells
4 43 and dispenses E=85 gasoline through a motor fuel pump
4 44 ~~in~~ located at the retail dealer's retail motor fuel
4 45 site during the tax calendar year in or parts of the
4 46 calendar year for which the tax credit is claimed as
4 47 provided in this section.

4 48 ~~b.~~ (2) The retail dealer complies with
4 49 requirements of the department to administer this
4 50 section.



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

5 1 b. The tax credit shall apply to E=85 gasoline that
5 2 meets the standards provided in section 214A.2.
5 3 Sec. 16. Section 422.110, subsection 3, Code 2011,
5 4 is amended by striking the subsection and inserting in
5 5 lieu thereof the following:
5 6 3. For a retail dealer whose tax year is on a
5 7 calendar year basis, the retail dealer shall calculate
5 8 the amount of the tax credit by multiplying a
5 9 designated rate of sixteen cents by the retail dealer's
5 10 total E=85 gasoline gallonage as provided in sections
5 11 452A.31 and 452A.32.
5 12 Sec. 17. Section 422.110, subsection 5, Code 2011,
5 13 is amended to read as follows:
5 14 5. a. A retail dealer is eligible to claim an
5 15 E=85 gasoline promotion tax credit as provided in this
5 16 section even though the retail dealer claims ~~an~~ one or
5 17 all of the following related tax credits:
5 18 (1) The ethanol promotion tax credit pursuant to
5 19 section 422.11N ~~for the same tax year for the same~~
5 20 ethanol gallonage.
5 21 (2) The E=15 plus gasoline tax credit pursuant to
5 22 section 422.11Y.
5 23 b. (1) The retail dealer may claim the E=85
5 24 gasoline promotion tax credit and one or more of the
5 25 related tax credits as provided in paragraph "a" for
5 26 the same tax year.
5 27 (2) The retail dealer may claim the ethanol
5 28 promotion tax credit as provided in paragraph "a" for
5 29 the same ethanol gallonage used to calculate and claim
5 30 the E=85 gasoline promotion tax credit.
5 31 Sec. 18. Section 422.110, subsection 8, Code 2011,
5 32 is amended to read as follows:
5 33 8. This section is repealed on January 1, ~~2021~~
5 34 ~~2018~~.
5 35 Sec. 19. Section 422.33, subsection 11B, paragraph
5 36 c, Code 2011, is amended to read as follows:
5 37 c. This subsection is repealed on January 1, ~~2021~~
5 38 ~~2018~~.
5 39 Sec. 20. 2006 Iowa Acts, chapter 1142, section 49,
5 40 subsection 3, is amended to read as follows:
5 41 3. For a retail dealer who may claim an E=85
5 42 gasoline promotion tax credit under section 422.110
5 43 or 422.33, subsection 11B, as enacted in this Act and
5 44 amended in subsequent Acts, in calendar year ~~2020~~ 2017
5 45 and whose tax year ends prior to December 31, ~~2020~~
5 46 ~~2017~~, the retail dealer may continue to claim the tax
5 47 credit in the retail dealer's following tax year. In
5 48 that case, the tax credit shall be calculated in the
5 49 same manner as provided in section 422.110 or 422.33,
5 50 subsection 11B, as enacted in this Act and amended in



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

6 1 subsequent Acts, for the remaining period beginning on
6 2 the first day of the retail dealer's new tax year until
6 3 December 31, ~~2020~~ 2017. For that remaining period, the
6 4 tax credit shall be calculated in the same manner as
6 5 a retail dealer whose tax year began on the previous
6 6 January 1 and who is calculating the tax credit on
6 7 December 31, ~~2020~~ 2017.

6 8 Sec. 21. ADMINISTRATIVE RULES. The department of
6 9 revenue may adopt rules under chapter 17A prior to the
6 10 effectiveness and applicability of section 422.110,
6 11 and section 422.33, subsection 11B, as amended in this
6 12 division of this Act, due to this division of this Act.
6 13 The department's rules shall not take effect earlier
6 14 than January 1, 2012.

6 15 Sec. 22. EFFECTIVE DATES.

6 16 1. Except as provided in subsection 2, this
6 17 division of this Act takes effect on July 1, 2011.

6 18 2. a. The section of this division of this Act
6 19 authorizing the department of revenue to adopt rules
6 20 takes effect upon enactment.

6 21 b. Section 422.110, as amended in this division
6 22 of this Act, and section 422.33, subsection 11B, as
6 23 amended in this division of this Act, take effect on
6 24 January 1, 2012.

6 25 Sec. 23. APPLICABILITY. Section 422.110, as
6 26 amended in this division of this Act, and section
6 27 422.33, subsection 11B, as amended in this division of
6 28 this Act and applied due to this division of this Act,
6 29 apply to tax years beginning on and after January 1,
6 30 2012.

6 31 DIVISION V

6 32 RETAIL DEALERS ==== BIODIESEL BLENDED FUEL TAX CREDIT

6 33 Sec. 24. Section 422.11P, Code 2011, is amended by
6 34 adding the following new subsection:

6 35 NEW SUBSECTION. 1A. For purposes of this section,
6 36 biodiesel blended fuel is classified in the same manner
6 37 as provided in section 214A.2.

6 38 Sec. 25. Section 422.11P, subsection 2, Code 2011,
6 39 is amended to read as follows:

6 40 2. The taxes imposed under this division, less the
6 41 credits allowed under section 422.12, shall be reduced
6 42 by ~~the amount of the~~ a biodiesel blended fuel tax
6 43 credit for each tax year that the taxpayer is eligible
6 44 to claim a tax credit under this subsection.

6 45 a. In order to be eligible, all of the following
6 46 must apply:

6 47 (1) The taxpayer is a retail dealer who sells and
6 48 dispenses qualifying biodiesel blended fuel through a
6 49 motor fuel pump located at a the retail dealer's retail
6 50 motor fuel site ~~operated by the retail dealer in~~ during



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

7 1 the ~~tax~~ calendar year ~~in~~ or parts of the calendar years
7 2 for which the tax credit is claimed as provided in this
7 3 section.

~~7 4 (2) Of the total gallons of diesel fuel that the
7 5 retail dealer sells and dispenses through all motor
7 6 fuel pumps located at a motor fuel site operated by
7 7 the retail dealer during the retail dealer's tax year,
7 8 fifty percent or more is biodiesel blended fuel which
7 9 meets the requirements of this section.~~

7 10 ~~(3)~~ (2) The retail dealer complies with
7 11 requirements of the department established to
7 12 administer this section.

7 13 b. The tax credit shall apply to biodiesel blended
7 14 fuel ~~formulated with a minimum percentage of two~~
~~7 15 percent by volume of biodiesel, if the formulation~~
~~7 16 classified as provided in this section, if the~~
7 17 classification meets the standards provided in section
7 18 214A.2.

7 19 Sec. 26. Section 422.11P, subsection 3, Code 2011,
7 20 is amended by striking the subsection and inserting in
7 21 lieu thereof the following:

7 22 3. For a retail dealer whose tax year is on a
7 23 calendar year basis, the retail dealer shall calculate
7 24 the amount of the tax credit by multiplying a
7 25 designated rate by the retail dealer's total biodiesel
7 26 blended fuel gallonage as provided in section 452A.31
7 27 which qualifies under this subsection.

7 28 a. In calendar year 2012, in order to qualify for
7 29 the tax credit, the biodiesel blended fuel must be
7 30 classified as B=2 or higher.

7 31 (1) For biodiesel blended fuel classified as B=2 or
7 32 higher but not as high as B=5, the designated rate is
7 33 two cents.

7 34 (2) For biodiesel blended fuel classified as B=5 or
7 35 higher, the designated rate is four and one-half cents.

7 36 b. In calendar year 2013 and for each subsequent
7 37 calendar year, in order to qualify for the tax credit,
7 38 the biodiesel blended fuel must be classified as B=5
7 39 or higher. The designated rate for the qualifying
7 40 biodiesel blended fuel is four and one-half cents.

7 41 Sec. 27. Section 422.11P, Code 2011, is amended by
7 42 adding the following new subsection:

7 43 NEW SUBSECTION. 3A. For a retail dealer whose tax
7 44 year is not on a calendar year basis, the retail dealer
7 45 shall calculate the tax credit as follows:

7 46 a. If a retail dealer has not claimed a tax credit
7 47 in the retail dealer's previous tax year, the retail
7 48 dealer may claim the tax credit in the retail dealer's
7 49 current tax year for that period beginning on January
7 50 1 of the retail dealer's previous tax year to the last



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

8 1 day of the retail dealer's previous tax year. For
8 2 that period the retail dealer shall calculate the
8 3 tax credit in the same manner as a retail dealer who
8 4 will calculate the tax credit on December 31 of that
8 5 calendar year as provided in subsection 3.

8 6 b. (1) For the period beginning on the first day
8 7 of the retail dealer's tax year until December 31,
8 8 the retail dealer shall calculate the tax credit in
8 9 the same manner as a retail dealer who calculates the
8 10 tax credit on that same December 31 as provided in
8 11 subsection 3.

8 12 (2) For the period beginning on January 1 to the
8 13 end of the retail dealer's tax year, the retail dealer
8 14 shall calculate the tax credit in the same manner as a
8 15 retail dealer who will calculate the tax credit on the
8 16 following December 31 as provided in subsection 3.

8 17 Sec. 28. Section 422.11P, subsection 6, Code 2011,
8 18 is amended to read as follows:

8 19 6. This section is repealed January 1, ~~2012~~ 2018.

8 20 Sec. 29. Section 422.33, subsection 11C, paragraphs
8 21 c and d, Code 2011, are amended to read as follows:

8 22 ~~e. The tax credit shall be calculated separately~~
~~8 23 for each retail motor fuel site operated by the~~
~~8 24 taxpayer in the same manner as provided in section~~
~~8 25 422.11P.~~

8 26 ~~d. c.~~ This subsection is repealed on January 1,
8 27 ~~2012~~ 2018.

8 28 Sec. 30. TAX CREDIT AVAILABILITY ==== CLAIMS FOR THE
8 29 2011 CALENDAR YEAR. Nothing in this Act affects a
8 30 retail dealer's claiming of a biodiesel blended fuel
8 31 tax credit as provided in 2006 Iowa Acts, chapter 1142,
8 32 section 49, subsection 5.

8 33 Sec. 31. TAX CREDIT AVAILABILITY. For a retail
8 34 dealer who may claim a biodiesel blended fuel promotion
8 35 tax credit under section 422.11P or 422.33, subsection
8 36 11C, as amended in this Act and amended in subsequent
8 37 Acts, in calendar year 2017, and whose tax year ends
8 38 prior to December 31, 2017, the retail dealer may
8 39 continue to claim the tax credit in the retail dealer's
8 40 following tax year. In that case, the tax credit
8 41 shall be calculated in the same manner as provided in
8 42 section 422.11P or 422.33, subsection 11C, as amended
8 43 in this Act and amended in subsequent Acts, for the
8 44 remaining period beginning on the first day of the
8 45 retail dealer's new tax year until December 31, 2017.
8 46 For that remaining period, the tax credit shall be
8 47 calculated in the same manner as a retail dealer whose
8 48 tax year began on the previous January 1 and who is
8 49 calculating the tax credit on December 31, 2017.

8 50 Sec. 32. ADMINISTRATIVE RULES. The department of



**Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011**

House Amendment 1708 continued

9 1 revenue may adopt rules under chapter 17A prior to the
9 2 effectiveness and applicability of section 422.11P,
9 3 and section 422.33, subsection 11C, as amended in this
9 4 division of this Act, due to this division of this Act.
9 5 The department's rules shall not take effect earlier
9 6 than January 1, 2012.

9 7 Sec. 33. EFFECTIVE DATES.

9 8 1. Except as provided in subsection 2, this
9 9 division of this Act takes effect July 1, 2011.

9 10 2. a. The section of this division of this
9 11 Act authorizing the department of revenue to adopt
9 12 administrative rules takes effect upon enactment.

9 13 b. The section of this division of this Act which
9 14 provides for tax credit availability for the 2011
9 15 calendar year under 2006 Iowa Acts, chapter 1142,
9 16 section 49, subsection 5, being deemed of immediate
9 17 importance, takes effect upon enactment.

9 18 c. Section 422.11P, as amended in this division
9 19 of this Act, and section 422.33, subsection 11C, as
9 20 amended in this division of this Act, take effect on
9 21 January 1, 2012.

9 22 Sec. 34. APPLICABILITY. Section 422.11P, as
9 23 amended in this division of this Act, and section
9 24 422.33, subsection 11C, as amended in this division of
9 25 this Act and applied due to this division of this Act,
9 26 apply to tax years beginning on and after January 1,
9 27 2012.

DIVISION VI

9 29 RETAIL DEALERS ==== E=15 PLUS GASOLINE TAX CREDIT
9 30 Sec. 35. NEW SECTION. 422.11Y E=15 plus gasoline
9 31 promotion tax credit.

9 32 1. As used in this section, unless the context
9 33 otherwise requires:

9 34 a. "E=85 gasoline", "ethanol", "gasoline", "retail
9 35 dealer", and "retail motor fuel site" mean the same as
9 36 defined in section 214A.1.

9 37 b. "Motor fuel pump" means the same as defined in
9 38 section 214.1.

9 39 c. "Sell" means to sell on a retail basis.

9 40 d. "Tax credit" means the E=15 plus gasoline tax
9 41 credit as provided in this section.

9 42 2. For purposes of this section, ethanol blended
9 43 gasoline is classified in the same manner as provided
9 44 in section 214A.2.

9 45 3. The taxes imposed under this division, less the
9 46 credits allowed under section 422.12, shall be reduced
9 47 by the amount of the E=15 plus gasoline tax credit for
9 48 each tax year that the taxpayer is eligible to claim a
9 49 tax credit under this subsection.

9 50 a. In order to be eligible, all of the following



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

10 1 must apply:

10 2 (1) The taxpayer is a retail dealer who sells and
10 3 dispenses qualifying ethanol blended gasoline through a
10 4 motor fuel pump located at the retail dealer's retail
10 5 motor fuel site during the calendar year or parts of
10 6 the calendar years for which the tax credit is claimed
10 7 as provided in this section.

10 8 (2) The retail dealer complies with requirements of
10 9 the department established to administer this section.

10 10 b. The tax credit shall apply to ethanol blended
10 11 gasoline classified as provided in this section, if the
10 12 classification meets the standards provided in section
10 13 214A.2.

10 14 4. For a retail dealer whose tax year is on
10 15 a calendar year basis, the retail dealer shall
10 16 calculate the amount of the tax credit by multiplying
10 17 a designated rate by the retail dealer's total ethanol
10 18 blended gasoline gallonage as provided in section
10 19 452A.31 which qualifies under this subsection.

10 20 a. In order to qualify for the tax credit, the
10 21 ethanol blended gasoline must be classified as E=15 or
10 22 higher but not classified as E=85.

10 23 b. The designated rate of the tax credit is as
10 24 follows:

10 25 (1) For calendar year 2012, calendar year 2013, and
10 26 calendar year 2014, three cents.

10 27 (2) For calendar year 2015, calendar year 2016, and
10 28 calendar year 2017, two cents.

10 29 5. For a retail dealer whose tax year is not on a
10 30 calendar year basis, the retail dealer shall calculate
10 31 the tax credit as follows:

10 32 a. If a retail dealer has not claimed a tax credit
10 33 in the retail dealer's previous tax year, the retail
10 34 dealer may claim the tax credit in the retail dealer's
10 35 current tax year for that period beginning on January
10 36 1 of the retail dealer's previous tax year to the last
10 37 day of the retail dealer's previous tax year. For
10 38 that period the retail dealer shall calculate the
10 39 tax credit in the same manner as a retail dealer who
10 40 will calculate the tax credit on December 31 of that
10 41 calendar year as provided in subsection 4.

10 42 b. (1) For the period beginning on the first day
10 43 of the retail dealer's tax year until December 31,
10 44 the retail dealer shall calculate the tax credit in
10 45 the same manner as a retail dealer who calculates the
10 46 tax credit on that same December 31 as provided in
10 47 subsection 4.

10 48 (2) For the period beginning on January 1 to the
10 49 end of the retail dealer's tax year, the retail dealer
10 50 shall calculate the tax credit in the same manner as a



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

11 1 retail dealer who will calculate the tax credit on the
11 2 following December 31 as provided in subsection 4.
11 3 6. a. A retail dealer is eligible to claim an E=15
11 4 plus gasoline promotion tax credit as provided in this
11 5 section even though the retail dealer claims one or all
11 6 of the following related tax credits:
11 7 (1) The ethanol promotion tax credit pursuant to
11 8 section 422.11N.
11 9 (2) The E=85 gasoline promotion tax credit pursuant
11 10 to section 422.110.
11 11 b. (1) The retail dealer may claim the E=15 plus
11 12 gasoline promotion tax credit and one or more of the
11 13 related tax credits as provided in paragraph "a" for
11 14 the same tax year.
11 15 (2) The retail dealer may claim the ethanol
11 16 promotion tax credit as provided in paragraph "a" for
11 17 the same ethanol gallonage used to calculate and claim
11 18 the E=15 plus gasoline tax credit.
11 19 7. Any credit in excess of the retail dealer's
11 20 tax liability shall be refunded. In lieu of claiming
11 21 a refund, the retail dealer may elect to have the
11 22 overpayment shown on the retail dealer's final,
11 23 completed return credited to the tax liability for the
11 24 following tax year.
11 25 8. An individual may claim the tax credit allowed a
11 26 partnership, limited liability company, S corporation,
11 27 estate, or trust electing to have the income taxed
11 28 directly to the individual. The amount claimed by the
11 29 individual shall be based upon the pro rata share of
11 30 the individual's earnings of a partnership, limited
11 31 liability company, S corporation, estate, or trust.
11 32 9. This section is repealed on January 1, 2018.
11 33 Sec. 36. Section 422.33, Code 2011, is amended by
11 34 adding the following new subsection:
11 35 NEW SUBSECTION. 11D. The taxes imposed under this
11 36 division shall be reduced by an E=15 plus gasoline
11 37 promotion tax credit for each tax year that the
11 38 taxpayer is eligible to claim the tax credit under this
11 39 subsection.
11 40 a. The taxpayer shall claim the tax credit in
11 41 the same manner as provided in section 422.11Y. The
11 42 taxpayer may claim the tax credit according to the same
11 43 requirements, for the same amount, and calculated in
11 44 the same manner, as provided for the E=15 plus gasoline
11 45 promotion tax credit pursuant to section 422.11Y.
11 46 b. Any E=15 plus gasoline promotion tax credit
11 47 which is in excess of the taxpayer's tax liability
11 48 shall be refunded or may be shown on the taxpayer's
11 49 final, completed return credited to the tax liability
11 50 for the following tax year in the same manner as



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

12 1 provided in section 422.11Y.
12 2 c. This subsection is repealed on January 1, 2018.
12 3 Sec. 37. TAX CREDIT AVAILABILITY. For a retail
12 4 dealer who may claim an E=15 plus gasoline promotion
12 5 tax credit under section 422.11Y or 422.33, subsection
12 6 11D, as enacted in this Act and amended in subsequent
12 7 Acts, in calendar year 2017, and whose tax year ends
12 8 prior to December 31, 2017, the retail dealer may
12 9 continue to claim the tax credit in the retail dealer's
12 10 following tax year. In that case, the tax credit
12 11 shall be calculated in the same manner as provided in
12 12 section 422.11Y or 422.33, subsection 11D, as enacted
12 13 in this Act and amended in subsequent Acts, for the
12 14 remaining period beginning on the first day of the
12 15 retail dealer's new tax year until December 31, 2017.
12 16 For that remaining period, the tax credit shall be
12 17 calculated in the same manner as a retail dealer whose
12 18 tax year began on the previous January 1 and who is
12 19 calculating the tax credit on December 31, 2017.
12 20 Sec. 38. ADMINISTRATIVE RULES. The department
12 21 of revenue may adopt emergency rules under section
12 22 17A.4, subsection 3, and section 17A.5, subsection 2,
12 23 paragraph "b", to implement the provisions of this
12 24 division of this Act. Any rules adopted in accordance
12 25 with this section shall also be published as a notice
12 26 of intended action as provided in section 17A.4. The
12 27 department's rules shall not take effect earlier than
12 28 July 1, 2011.
12 29 Sec. 39. EFFECTIVE DATES.
12 30 1. Except as provided in subsection 2, this
12 31 division of this Act takes effect on July 1, 2011.
12 32 2. The section of this division of this Act
12 33 authorizing the department of revenue to adopt rules
12 34 takes effect upon enactment.
12 35 Sec. 40. APPLICABILITY.
12 36 1. Except as provided in subsection 2, section
12 37 422.11Y, as enacted in this division of this Act, and
12 38 section 422.33, subsection 11D, as enacted in this
12 39 division of this Act and applied due to this division
12 40 of this Act, apply to tax years beginning on and after
12 41 January 1, 2012.
12 42 2. Section 422.11Y, as enacted in this division
12 43 of this Act, and section 422.33, subsection 11D, as
12 44 enacted in this division of this Act and applied due
12 45 to this division of this Act, apply to that part of a
12 46 retail dealer's tax year or tax years occurring during
12 47 that portion of the calendar year beginning on and
12 48 after July 1, 2011, and ending on December 31, 2011.
12 49 In that case, the retail dealer shall calculate the
12 50 E=15 plus gasoline promotion tax in the same manner as



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

13 1 a retail dealer calculating the tax credit on January
13 2 1, 2012.

13 3 DIVISION VII

13 4 RENEWABLE FUEL INFRASTRUCTURE ==== APPROPRIATION ====

13 5 TRANSFER OF AUTHORITY FROM DEPARTMENT OF ECONOMIC

13 6 DEVELOPMENT TO DEPARTMENT OF AGRICULTURE AND LAND

13 7 STEWARDSHIP

13 8 Sec. 41. Section 15.104, subsection 8, paragraph j,

13 9 Code 2011, is amended by striking the paragraph.

13 10 Sec. 42. Section 15G.201, subsection 2, Code 2011,

13 11 is amended to read as follows:

13 12 2. "Department" means the ~~Iowa department of~~

~~13 13 economic development created in section 15.105~~

~~13 14 department of agriculture and land stewardship.~~

13 15 Sec. 43. Section 15G.202, subsection 2, paragraph

13 16 c, subparagraph (4), Code 2011, is amended to read as

13 17 follows:

13 18 (4) The Iowa ~~motor truck association~~ biodiesel

~~13 19 board.~~

13 20 Sec. 44. Section 15G.205, subsection 4, paragraph

13 21 c, Code 2011, is amended to read as follows:

13 22 c. Notwithstanding section 8.33, unencumbered and

13 23 unobligated moneys remaining in the infrastructure fund

13 24 at the close of each fiscal year shall not revert but

13 25 shall remain available in the infrastructure fund ~~for~~

~~13 26 expenditure for the same purposes until the end of the~~

~~13 27 fiscal year that begins July 1, 2011, at which time the~~

~~13 28 unencumbered and unobligated moneys remaining shall~~

~~13 29 revert to the funds from which appropriated.~~

13 30 Sec. 45. Section 159.20, subsection 1, paragraph j,

13 31 Code 2011, is amended to read as follows:

13 32 j. Provide for the promotion and expansion of

13 33 renewable fuels and coproducts, by doing all of the

13 34 following:

13 35 ~~j.~~ (1) Assist the office of renewable fuels and

13 36 coproducts in administering the provisions of chapter

13 37 159A, subchapter I.

13 38 (2) Assist the renewable fuel infrastructure board,

13 39 provide for the administration of the renewable fuel

13 40 infrastructure programs, and provide for the management

13 41 of the renewable fuel infrastructure fund, as provided

13 42 in chapter 159A, subchapter II.

13 43 Sec. 46. Section 159A.2, unnumbered paragraph 1,

13 44 Code 2011, is amended to read as follows:

13 45 As used in this ~~chapter~~ subchapter, unless the

13 46 context otherwise requires:

13 47 Sec. 47. Section 321.145, subsection 2, paragraph

13 48 a, Code 2011, is amended to read as follows:

13 49 a. ~~Four~~ Moneys shall be deposited into and credited

13 50 to the following funds:



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1708 continued

14 1 (1) First, three million ~~two~~ five hundred ~~fifty~~
14 2 thousand dollars per quarter shall be deposited into
14 3 and credited to the Iowa comprehensive petroleum
14 4 underground storage tank fund created in section
14 5 455G.3, and the moneys so deposited are a continuing
14 6 appropriation for expenditure under chapter 455G, and
14 7 moneys so appropriated shall not be used for other
14 8 purposes.

14 9 (2) Second, seven hundred fifty thousand dollars
14 10 per quarter shall be deposited into and credited to the
14 11 renewable fuel infrastructure fund created in section
14 12 15G.205, and the moneys so deposited are a continuing
14 13 appropriation for expenditure under chapter 15G,
14 14 subchapter II, and moneys so appropriated shall not be
14 15 used for other purposes.

14 16 Sec. 48. TRANSITIONAL PROVISIONS ==== ADMINISTRATIVE
14 17 RULES. The rules adopted by the department of economic
14 18 development as codified in 261 IAC, chapters 311
14 19 through 314, shall continue in full force and effect
14 20 until amended, repealed, or supplemented by affirmative
14 21 action of the department of agriculture and land
14 22 stewardship.

14 23 Sec. 49. TRANSITIONAL PROVISIONS ==== EMERGENCY
14 24 ADMINISTRATIVE RULEMAKING. The department of
14 25 agriculture and land stewardship may adopt emergency
14 26 rules under section 17A.4, subsection 3, and section
14 27 17A.5, subsection 2, paragraph "b", to implement the
14 28 provisions of this division of this Act, and the rules
14 29 shall be effective July 1, 2011, unless a later date
14 30 is specified in the rules. Any rules adopted in
14 31 accordance with this section shall also be published
14 32 as a notice of intended action as provided in section
14 33 17A.4.

14 34 Sec. 50. TRANSITIONAL PROVISIONS ==== ADMINISTRATIVE
14 35 HEARINGS OR COURT PROCEEDINGS. An administrative
14 36 hearing or court proceeding arising out of an
14 37 enforcement action under chapter 15G pending on
14 38 July 1, 2011, shall not be affected due to this
14 39 division of this Act. Any cause of action or statute
14 40 of limitations relating to an action taken by the
14 41 department of economic development shall not be
14 42 affected as a result of this division of this Act and
14 43 such cause or statute of limitation shall apply to the
14 44 department of agriculture and land stewardship.

14 45 Sec. 51. TRANSITIONAL PROVISIONS ==== REPLACEMENT
14 46 ITEMS. A replacement item, including but not limited
14 47 to logos, stationery, or insignia, that is made due to
14 48 the effect of this division of this Act shall be done
14 49 as part of the normal replacement cycle for such item.

14 50 Sec. 52. TRANSITIONAL PROVISIONS ==== TRANSFER OF



**Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011**

House Amendment 1708 continued

15 1 RECORDS.

15 2 1. The department of economic development shall
15 3 provide the department of agriculture and land
15 4 stewardship with records necessary to administer and
15 5 enforce chapter 15G, subchapter II, including sections
15 6 of the subchapter amended by this Act, and rules
15 7 adopted by the department of economic development
15 8 pursuant to that subchapter.

15 9 2. The transfer described in subsection 1, shall be
15 10 accomplished by June 15, 2011, unless the department of
15 11 economic development and the department of agriculture
15 12 and land stewardship agree to a different date in 2011.

15 13 Sec. 53. TRANSITIONAL PROVISIONS ==== OUTSTANDING
15 14 CONTRACTS.

15 15 1. The department of economic development
15 16 shall assign and the department of agriculture
15 17 and land stewardship shall assume all outstanding
15 18 cost=share agreements executed by the department of
15 19 economic development pursuant to the renewable fuel
15 20 infrastructure program for retail motor fuel sites
15 21 as provided in section 15G.203 and the renewable
15 22 fuel infrastructure program for biodiesel terminal
15 23 facilities as provided in section 15G.204.

15 24 2. The assignment and assumption of the cost=share
15 25 agreements described in subsection 1 shall be effective
15 26 on July 1, 2011, unless the department of economic
15 27 development and the department of agriculture and land
15 28 stewardship agree to a different date in 2011.

15 29 Sec. 54. TRANSITIONAL PROVISIONS ==== RENEWABLE FUEL
15 30 INFRASTRUCTURE BOARD. The department of economic
15 31 development and the department of agriculture and land
15 32 stewardship shall jointly consult with the renewable
15 33 fuel infrastructure board as created in section
15 34 15G.202, as amended by this Act, when effectuating the
15 35 transitional provisions of this division of this Act.

15 36 Sec. 55. TRANSFER OF SECTIONS. Chapter 15G,
15 37 subchapter II, is transferred to chapter 159A, new
15 38 subchapter III. Chapter 159A, subchapter I, shall
15 39 include section 159A.1, Code 2011. Chapter 159A,
15 40 subchapter II, shall include all of the following:
15 41 section 159A.2, Code 2011, as amended by this Act; and
15 42 sections 159A.3 through 159A.8, Code 2011. Chapter
15 43 159A, subchapter III, shall include all of the
15 44 following: sections 15G.201, 15G.201A, and 15G.202,
15 45 Code 2011, as amended by this Act; sections 15G.203
15 46 and 15G.204, Code 2011; section 15G.205, Code 2011, as
15 47 amended by this Act; and section 15G.206, Code 2011.
15 48 The Code editor shall correct internal references as
15 49 necessary, including references in section 321.145,
15 50 subsection 2, paragraph "a", as amended in this



**Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011**

House Amendment 1708 continued

16 1 division of this Act.
16 2 Sec. 56. EFFECTIVE DATES.
16 3 1. Except as provided in subsection 2, this
16 4 division of this Act takes effect on July 1, 2011.
16 5 2. a. The section of this division of this Act
16 6 amending section 15G.202, subsection 2, paragraph c,
16 7 subparagraph (4), takes effect upon enactment.
16 8 b. The section of this division of this Act
16 9 amending section 15G.205, subsection 4, paragraph c,
16 10 takes effect upon enactment.
16 11 c. The sections of this division of this Act which
16 12 include transitional provisions to accomplish the
16 13 transfer of powers and duties of the department of
16 14 economic development to the department of agriculture
16 15 and land stewardship, being deemed of immediate
16 16 importance, take effect upon enactment. As used
16 17 in this paragraph, such transitional provisions
16 18 are limited to those uncodified sections of this
16 19 division of this Act which provide for the transfer
16 20 of powers and duties by the department of economic
16 21 development associated with chapter 15G, subchapter II,
16 22 including those sections in subchapter II as amended or
16 23 transferred to chapter 159A by this Act.
16 24 DIVISION VIII
16 25 BIODIESEL PRODUCTION REFUND
16 26 Sec. 57. Section 422.7, Code 2011, is amended by
16 27 adding the following new subsection:
16 28 NEW SUBSECTION. 54. Subtract, to the extent
16 29 included, the amount of any biodiesel production refund
16 30 provided pursuant to section 423.4.
16 31 Sec. 58. Section 422.35, Code 2011, is amended by
16 32 adding the following new subsection:
16 33 NEW SUBSECTION. 25. Subtract, to the extent
16 34 included, the amount of any biodiesel production refund
16 35 provided pursuant section 423.4.
16 36 Sec. 59. Section 423.4, Code 2011, is amended by
16 37 adding the following new subsection:
16 38 NEW SUBSECTION. 9. A person who qualifies as a
16 39 biodiesel producer as provided in this subsection may
16 40 apply to the director for a refund of the amount of the
16 41 sales tax imposed and paid upon purchases made by the
16 42 person.
16 43 a. The person must be engaged in the manufacturing
16 44 of biodiesel who has registered with the United States
16 45 environmental protection agency as a manufacturer
16 46 according to the requirements in 40 C.F.R. {79.4.
16 47 The biodiesel must be for use in biodiesel blended
16 48 fuel in conformance with section 214A.2. The person
16 49 must comply with the requirements of this subsection
16 50 and rules adopted by the department pursuant to this



**Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011**

House Amendment 1708 continued

17 1 subsection.
17 2 b. The amount of the refund shall be calculated by
17 3 multiplying a designated rate by the total number of
17 4 gallons of biodiesel produced by the biodiesel producer
17 5 in this state during each quarter of a calendar year.
17 6 The designated rate shall be as follows:
17 7 (1) For the calendar year 2012, three cents.
17 8 (2) For the calendar year 2013, two and one-half
17 9 cents.
17 10 (3) For the calendar year 2014, two cents.
17 11 c. A biodiesel producer shall not be eligible to
17 12 receive a refund under this subsection on more than
17 13 twenty-five million gallons of biodiesel produced
17 14 each calendar year by the biodiesel producer at each
17 15 facility where the biodiesel producer manufactures
17 16 biodiesel.
17 17 d. A person shall obtain a refund by completing
17 18 forms furnished by the department and filed by
17 19 the person on a quarterly basis as required by the
17 20 department. The department shall refund the amount
17 21 claimed by the person after subtracting any amount
17 22 owing from the sales or use taxes imposed and paid upon
17 23 purchases made by the person.
17 24 e. This subsection is repealed on January 1, 2015.
17 25 Sec. 60. EFFECTIVE DATE. This division of this Act
17 26 takes effect January 1, 2012.>
17 27 #2. Title page, by striking lines 1 through 4
17 28 and inserting <An Act relating to motor fuels,
17 29 including biofuels and renewable fuels dispensed by
17 30 retail dealers, and by providing for tax credits and
17 31 refunds, providing an appropriation, and including
17 32 effective date and retroactive and other applicability
17 33 provisions.>

BYRNES of Mitchell
HF692.3029 (3) 84
da/rj



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1709

PAG LIN

1 1 Amend House File 678 as follows:
1 2 #1. Page 1, line 10, by striking <the> and inserting
1 3 <a>
1 4 #2. Page 1, line 11, after <fees> by inserting <for
1 5 products or services>
1 6 #3. Page 1, line 12, after <2.> by inserting
1 7 <"Organization" includes a related for=profit or
1 8 not=for=profit subsidiary of an organization.>
1 9 #4. Page 1, line 15, by striking <and> and inserting
1 10 <or>
1 11 #5. Page 1, line 21, after <fees> by inserting <for
1 12 products or services>
1 13 #6. Page 1, by striking lines 29 through 33 and
1 14 inserting <in annual dues, fees, or assessments for
1 15 products or services received from the organization,
1 16 and the total amount of any revenue or dividend
1 17 payments received from the organization. The
1 18 information shall be submitted to the>
1 19 #7. Page 3, by striking lines 6 through 11 and
1 20 inserting:
1 21 <5. An organization shall not pay an employee
1 22 or officer of the organization, a member of the
1 23 organization's governing board, or a legislative
1 24 representative or lobbyist for the organization,
1 25 a bonus or other consideration of any type which is
1 26 in addition to compensation paid and published and
1 27 reported as required by subsection 4. In addition, the
1 28 organization shall not allow any other entity to pay an
1 29 employee or officer of the organization, a member of
1 30 the organization's governing board, or a legislative
1 31 representative or lobbyist for the organization for
1 32 services performed on behalf of the organization.
1 33 However, the organization may pay an employee a
1 34 commission if the terms for paying the commission
1 35 are in writing under an agreement which is a public
1 36 document and the employee's compensation, which shall
1 37 list the amount of the commission, is published and
1 38 reported in the same manner as provided in subsection
1 39 4.>
1 40 #8. Title page, line 1, by striking <membership in
1 41 and membership dues paid to>
1 42 #9. By renumbering as necessary.

HAGENOW of Polk
HF678.3076 (2) 84
kh/rj



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1710

PAG LIN

1 1 Amend Senate File 519, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. Page 1, by striking lines 7 through 10 and
1 4 inserting:
1 5 <b. "Organization" means an organization whose
1 6 primary function is to provide guidance to the board
1 7 of directors of a school district on school finance,
1 8 policy, or legislative matters, and to which a school
1 9 board>
1 10 #2. Page 1, by striking lines 14 through 26 and
1 11 inserting:
1 12 <2. a. The board of directors of a school district
1 13 and its duly elected members may join or participate
1 14 in organizations, including but not limited to
1 15 organizations such as the Iowa association of school
1 16 boards, the urban education network, and Iowa school
1 17 finance information services. The school board may pay
1 18 out of funds available to the school board reasonable
1 19 monetary fees for products or services or annual
1 20 dues for membership of the school board or a board
1 21 member or for the entire school district in such an
1 22 organization. Such an organization that receives fees
1 23 or dues for membership from a school board shall be
1 24 considered a taxpayer=funded organization. A school
1 25 district may pay out of funds available to the school
1 26 board annual dues for membership in an entity for
1 27 school administrators, students, teachers, or other
1 28 individuals who are not school board members but the
1 29 entity to which the school district pays dues on behalf
1 30 of school administrators, students, teachers, or other
1 31 individuals who are not school board members, shall
1 32 not be considered an organization for purposes of this
1 33 section and the provisions of this section shall not
1 34 apply to such an entity. A private sector for=profit
1 35 organization organized under chapter 490, 496C, 497,
1 36 499, or 501A, that operates solely as a vendor for
1 37 goods used in the ordinary course of school operation
1 38 or for services customarily provided to a school
1 39 district shall not be considered a taxpayer=funded
1 40 organization for purposes of this section.>

HAGENOW of Polk
SF519.3082 (1) 84
kh/rj



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1711

PAG LIN

1 1 Amend the Senate amendment, H=1662, to House File
1 2 651, as passed by the House, as follows:
1 3 #1. By striking page 1, line 3, through page 3, line
1 4 33, and inserting:
1 5 <____. By striking everything after the enacting
1 6 clause and inserting:
1 7 <Sec. _____. Section 35A.11, Code 2011, is amended by
1 8 adding the following new subsection:
1 9 NEW SUBSECTION. 8A. Combat infantryman badge,
1 10 combat action badge, combat action ribbon, air force
1 11 combat action medal, and combat medical badge plates
1 12 issued pursuant to section 321.34, subsection 20C.
1 13 Sec. _____. Section 321.34, Code 2011, is amended by
1 14 adding the following new subsections:
1 15 NEW SUBSECTION. 20C. Combat infantryman badge,
1 16 combat action badge, combat action ribbon, air force
1 17 combat action medal, and combat medical badge plates.
1 18 a. The department, in consultation with the
1 19 adjutant general, shall design combat infantryman
1 20 badge, combat action badge, combat action ribbon, air
1 21 force combat action medal, and combat medical badge
1 22 distinguishing processed emblems. Upon receipt of two
1 23 hundred fifty orders for special combat infantryman
1 24 badge, combat action badge, combat action ribbon, air
1 25 force combat action medal, or combat medical badge
1 26 special registration plates, accompanied by a start=up
1 27 fee of twenty dollars per order, the department
1 28 shall begin issuing special registration plates with
1 29 the applicable distinguishing processed emblem as
1 30 provided in paragraphs "b" and "c". The minimum
1 31 order requirement shall apply separately to each of
1 32 the special registration plates created under this
1 33 subsection.
1 34 b. An owner referred to in subsection 12 who was
1 35 awarded a combat infantryman badge, combat action
1 36 badge, combat action ribbon, air force combat action
1 37 medal, or combat medical badge by the United States
1 38 government may, upon written application to the
1 39 department and presentation of satisfactory proof of
1 40 the award, order special registration plates with a
1 41 combat infantryman badge, combat action badge, combat
1 42 action ribbon, air force combat action medal, or
1 43 combat medical badge processed emblem. The special
1 44 plate fees collected by the director under subsection
1 45 12, paragraphs "a" and "c", from the issuance and
1 46 annual validation of letter=number designated and
1 47 personalized combat infantryman badge, combat action
1 48 badge, combat action ribbon, air force combat action
1 49 medal, and combat medical badge plates shall be paid
1 50 monthly to the treasurer of state and deposited in



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1711 continued

2 1 the road use tax fund. The treasurer of state shall
2 2 transfer monthly from the statutory allocations fund
2 3 created under section 321.145, subsection 2, to the
2 4 veterans license fee fund created in section 35A.11 the
2 5 amount of the special fees collected under subsection
2 6 12, paragraph "a", in the previous month for combat
2 7 infantryman badge, combat action badge, combat action
2 8 ribbon, air force combat action medal, and combat
2 9 medical badge plates.

2 10 c. The surviving spouse of a person who was issued
2 11 special plates under this subsection may continue
2 12 to use or apply for and use the special plates
2 13 subject to registration of the special plates in
2 14 the surviving spouse's name and upon payment of the
2 15 annual five-dollar special plate fee and the regular
2 16 annual registration fee for the vehicle. If the
2 17 surviving spouse remarries, the surviving spouse shall
2 18 return the special plates to the department and the
2 19 department shall issue regular registration plates to
2 20 the surviving spouse.

2 21 NEW SUBSECTION. 25. Civil war sesquicentennial
2 22 plates.

2 23 a. The department, in consultation with
2 24 the adjutant general, shall design a civil war
2 25 sesquicentennial distinguishing processed emblem. Upon
2 26 receipt of two hundred fifty orders for special civil
2 27 war sesquicentennial special registration plates,
2 28 accompanied by a start-up fee of twenty dollars per
2 29 order, the department shall begin issuing special
2 30 registration plates with a civil war sesquicentennial
2 31 processed emblem as provided in paragraph "b".

2 32 b. An owner referred to in subsection 12,
2 33 upon written application to the department, may
2 34 order special registration plates with a civil war
2 35 sesquicentennial processed emblem. The special plate
2 36 fees collected by the director under subsection 12,
2 37 paragraphs "a" and "c", from the issuance and annual
2 38 validation of letter-number designated and personalized
2 39 civil war sesquicentennial plates shall be paid monthly
2 40 to the treasurer of state and deposited in the road
2 41 use tax fund. The treasurer of state shall transfer
2 42 monthly from the statutory allocations fund created
2 43 under section 321.145, subsection 2, to the department
2 44 of cultural affairs the amount of the special fees
2 45 collected under subsection 12, paragraph "a", in the
2 46 previous month for civil war sesquicentennial plates,
2 47 and such funds are appropriated to the department of
2 48 cultural affairs to be used for the Iowa battle flag
2 49 project.

2 50 NEW SUBSECTION. 26. Fallen peace officers plates.



**Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011**

House Amendment 1711 continued

3 1 a. The department, in consultation with the
3 2 department of public safety and concerns of police
3 3 survivors, inc., shall design a fallen peace officers
3 4 distinguishing processed emblem. Upon receipt of two
3 5 hundred fifty orders for fallen peace officers special
3 6 registration plates, accompanied by a start-up fee of
3 7 twenty dollars per order, the department shall begin
3 8 issuing special registration plates with a fallen peace
3 9 officers processed emblem as provided in paragraphs "b"
3 10 and "c".

3 11 b. An owner of a motor vehicle referred to in
3 12 subsection 12, upon written application to the
3 13 department, may order special registration plates
3 14 with a fallen peace officers processed emblem. The
3 15 special fee for letter=number designated fallen
3 16 peace officers plates is thirty=five dollars. The
3 17 fee for personalized fallen peace officers plates is
3 18 twenty=five dollars, which shall be paid in addition to
3 19 the special fallen peace officers fee of thirty=five
3 20 dollars. The fees collected by the director under
3 21 this paragraph shall be paid monthly to the treasurer
3 22 of state and deposited in the road use tax fund. The
3 23 treasurer of state shall transfer monthly from the
3 24 statutory allocations fund created under section
3 25 321.145, subsection 2, to the department of public
3 26 safety the amount of the special fees collected in the
3 27 previous month for the fallen peace officers plates
3 28 and such funds are appropriated to the department
3 29 of public safety. The department of public safety
3 30 shall distribute one hundred percent of the funds
3 31 received monthly in the form of grants to nonprofit
3 32 organizations that provide resources to assist in
3 33 the rebuilding of the lives of surviving families
3 34 and affected coworkers of law enforcement officers
3 35 killed in the line of duty. In the awarding of
3 36 grants, the department of public safety shall give
3 37 first consideration to concerns of police survivors,
3 38 inc., and similar nonprofit organizations providing
3 39 such resources. Notwithstanding section 8.33, moneys
3 40 transferred under this subsection shall not revert to
3 41 the general fund of the state.

3 42 c. Upon receipt of the special registration plates,
3 43 the applicant shall surrender the current registration
3 44 plates to the county treasurer. The county treasurer
3 45 shall validate the special registration plates in
3 46 the same manner as regular registration plates are
3 47 validated under this section. The annual special
3 48 fallen peace officers fee for letter=number designated
3 49 plates is ten dollars, which shall be paid in addition
3 50 to the regular annual registration fee. The annual



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1711 continued

4 1 special fee for personalized fallen peace officers
4 2 plates is five dollars, which shall be paid in addition
4 3 to the annual special fallen peace officers fee and
4 4 the regular annual registration fee. The annual
4 5 special fallen peace officers fee shall be credited and
4 6 transferred as provided under paragraph "b".
4 7 Sec. _____. Section 321.145, subsection 2, paragraph
4 8 b, subparagraph (3), Code 2011, is amended to read as
4 9 follows:
4 10 (3) The amounts required to be transferred pursuant
4 11 to section 321.34 from revenues available under
4 12 this subsection shall be transferred and credited as
4 13 provided in section 321.34, subsections 7, 10, 10A, 11,
4 14 11A, 11B, 13, 16, 17, 18, 19, 20, 20A, 20B, 20C, 21,
4 15 22, 23, ~~and~~ 24, 25, and 26 for the various purposes
4 16 specified in those subsections.>
4 17 _____. Title page, lines 2 and 3, by striking <plate,
4 18 establishing fees, and making an appropriation.> and
4 19 inserting <plate, special fallen peace officers plates,
4 20 and special military combat plates, establishing fees,
4 21 and making appropriations.>>
4 22 #2. By renumbering as necessary.

TJEPKES of Webster
HF651.3045 (4) 84
dea/nh



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1712

PAG LIN

1 1 Amend Senate File 531, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. Page 8, line 33, after <214A.2.> by inserting
1 4 <In ensuring that biodiesel blended fuel meets the
1 5 classification requirements of this section, the
1 6 department shall take into account reasonable variances
1 7 due to testing and other limitations.>
1 8 #2. By renumbering as necessary.

PAUSTIAN of Scott

KAUFMANN of Cedar
SF531.3067 (1) 84
da/rj



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Amendment 1713

PAG LIN

1 1 Amend Senate File 516, as passed by the Senate, as
1 2 follows:
1 3 #1. By striking everything after the enacting clause
1 4 and inserting:
1 5 <Section 1. NEW SECTION. 422.11Y Energy system tax
1 6 credits.
1 7 1. The taxes imposed under this division, less the
1 8 credits allowed under section 422.12, shall be reduced
1 9 by an energy system tax credit equal to the sum of the
1 10 following:
1 11 a. Twenty=five percent of the federal residential
1 12 energy efficient property credit related to solar
1 13 energy and wind energy systems provided in section
1 14 25D of the Internal Revenue Code, not to exceed three
1 15 thousand dollars.
1 16 b. Twenty=five percent of the federal energy
1 17 credit related to solar energy and wind energy systems
1 18 provided in section 48 of the Internal Revenue Code,
1 19 not to exceed fifteen thousand dollars.
1 20 2. Any credit in excess of tax liability is
1 21 refundable. In lieu of claiming a refund, the
1 22 taxpayer may elect to have the overpayment shown on the
1 23 taxpayer's final, completed return credited to the tax
1 24 liability for the following tax year.
1 25 3. a. An individual may claim the tax credit
1 26 allowed a partnership, limited liability company, S
1 27 corporation, estate, or trust electing to have the
1 28 income taxed directly to the individual. The amount
1 29 claimed by the individual shall be based upon the
1 30 pro rata share of the individual's earnings of the
1 31 partnership, limited liability company, S corporation,
1 32 estate, or trust.
1 33 b. A taxpayer who is eligible to claim a credit
1 34 under this section shall not be eligible to claim a
1 35 wind energy production tax credit under chapter 476B or
1 36 a renewable energy tax credit under chapter 476C.
1 37 4. The cumulative value of tax credits claimed
1 38 annually by applicants pursuant to this section shall
1 39 not exceed ten million dollars.
1 40 5. On or before January 1, annually, the department
1 41 shall submit a written report to the governor and the
1 42 general assembly regarding the number and value of
1 43 tax credits claimed under this section, and any other
1 44 information the department may deem meaningful and
1 45 appropriate.
1 46 Sec. 2. Section 422.33, Code 2011, is amended by
1 47 adding the following new subsection:
1 48 NEW SUBSECTION. 29. a. The taxes imposed under
1 49 this division shall be reduced by an energy system tax
1 50 credit equal to twenty=five percent of the federal



**Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011**

House Amendment 1713 continued

2 1 energy credit related to solar energy and wind energy
2 2 systems provided in section 48 of the Internal Revenue
2 3 Code, not to exceed fifteen thousand dollars.
2 4 b. The taxpayer may claim the credit pursuant to
2 5 this subsection according to the same requirements,
2 6 conditions, and limitations as provided pursuant to
2 7 section 422.11Y.
2 8 Sec. 3. Section 476B.4, Code 2011, is amended to
2 9 read as follows:
2 10 476B.4 Limitation.
2 11 1. The wind energy production tax credit shall not
2 12 be allowed for any kilowatt=hour of electricity that
2 13 is sold to a related person. For purposes of this
2 14 section, persons shall be treated as related to each
2 15 other if such persons would be treated as a single
2 16 employer under the regulations prescribed under section
2 17 52(b) of the Internal Revenue Code. In the case of a
2 18 corporation that is a member of an affiliated group
2 19 of corporations filing a consolidated return, such
2 20 corporation shall be treated as selling electricity to
2 21 an unrelated person if such electricity is sold to such
2 22 a person by another member of such group.
2 23 2. A taxpayer who is eligible to claim a wind
2 24 energy production tax credit under this chapter shall
2 25 not be eligible to claim an energy system tax credit
2 26 under section 422.11Y or 422.33.
2 27 Sec. 4. Section 476C.2, Code 2011, is amended by
2 28 adding the following new subsection:
2 29 NEW SUBSECTION. 3. A taxpayer who is eligible to
2 30 claim a renewable energy tax credit under this chapter
2 31 shall not be eligible to claim an energy system tax
2 32 credit under section 422.11Y or 422.33.
2 33 Sec. 5. EFFECTIVE UPON ENACTMENT. This Act, being
2 34 deemed of immediate importance, takes effect upon
2 35 enactment.
2 36 Sec. 6. RETROACTIVE APPLICABILITY. This Act
2 37 applies retroactively to tax years beginning on or
2 38 after January 1, 2011.>
2 39 #2. Title page, striking lines 1 through 3, and
2 40 inserting <An Act providing for specified energy
2 41 system tax credits, and including effective date and
2 42 retroactive>

COMMITTEE ON WAYS AND MEANS
SANDS of Louisa, Chairperson
SF516.2617 (3) 84
rn/rj



Iowa General Assembly
Daily Bills, Amendments & Study Bills
May 04, 2011

House Resolution 54 - Introduced

PAG LIN

HOUSE RESOLUTION NO.

BY ANDERSON, DRAKE, ARNOLD, BERRY, MASCHER, S.?OLSON,
and PETERSEN

1 1 A Resolution to commemorate Srebrenica Remembrance Day.

1 2 WHEREAS, July 11, 2011, is the anniversary of the
1 3 tragic suffering of the Bosnian and Herzegovinian
1 4 people in and around the town of Srebrenica; and

1 5 WHEREAS, this anniversary honors and commemorates
1 6 those who died as a result of the policies of ethnic
1 7 cleansing and aggression; and

1 8 WHEREAS, Iowans recognize the importance of this
1 9 event, which seeks to bring closure for the Bosnian and
1 10 Herzegovinian people through justice and truth; NOW
1 11 THEREFORE,

1 12 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES, That
1 13 the House of Representatives recognizes July 11, 2011,
1 14 as Srebrenica Remembrance Day in the State of Iowa; and

1 15 BE IT FURTHER RESOLVED, That the House of
1 16 Representatives designates the week of July 11, 2011,
1 17 as Bosnia and Herzegovina Tribute Week in the State of
1 18 Iowa; and

1 19 BE IT FURTHER RESOLVED, That the House of
1 20 Representatives calls upon all Iowans to work toward
1 21 ending the cycle of violence and to promote peaceful
1 22 coexistence among all people on Earth.

LSB 2787HH (2) 84

jr/rj